

MANUFACTURER OF ELECTRIC SWITCHES

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June 19, 2007

Honorable Robert D. Drain United States Bankruptcy Judge United States Bankruptcy Court One Bowling Green Room 610 New York, New York 10004

Attn: Judge Drain:

I am responding to the Delphi Corporation Chapter 11 Case No. 05-44481 (RDD) Fifteenth Omnibus Claims Objection. Judco filed claims 1884 and 1885 on 2/7/2006. The amount filed was \$2,605.25 and \$47,855.41. The court proceeded to provide surviving claim numbers 16012 and 13445. On 7/24/06 Judco amended it's claim to the amount of \$52,318.51 and resubmitted same on that date along with a claim for \$2,605.25. Both of these claims were sent at the same time and should have been shown on court documents as being filed on the same date of 7/31/2006. Judco disputes the 8/9/2006 filing date assigned by the court for claim 16012.

Judco has reviewed it's records and has determined that the correct amount of claim 13445 should be \$33,938.12. Claim 16012 should be in the amount of \$2,605.25. Attached is a spreadsheet showing our accounting for the amount due.

We request the hearing be adjourned until a future date to review the differences.

Very truly yours,

Judco Manufacturing

Thomas E. Buttner President

CC:

Skadden, Arps, Slate, Meagher and Flom Delphi Corporation